

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 1st of October, 2010.

GEORGIA DEPARTMENT OF REVENUE

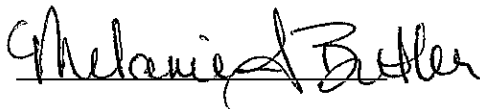
Filing Date: October 1, 2010.

The Georgia Department of Revenue has adopted:

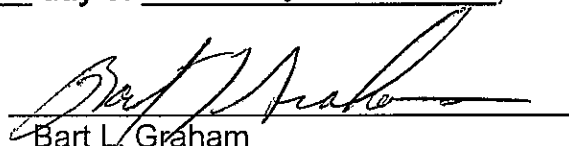
- 560-2-10-.01, entitled "Farm Wineries."
- 560-2-10-.02, entitled "Farm Winery Retail Sales in Tasting Rooms."
- 560-2-10-.03, entitled "Farm Winery as Wholesaler."
- 560-2-10-.04, entitled "Records of Produce; Affidavit for Georgia Products."
- 560-2-10-.05, entitled "Wine in Bulk; Separation of Wine."
- 560-2-10-.06, entitled "Monthly Reports of Production."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2 and 3-6-21.2.

Sworn to and subscribed before me this 1st day of October, 2010.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

**Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012**

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

560-2-10-.01 Farm Wineries.

(1) Farm Wineries as defined by this Title may be licensed by application on forms provided by the Commissioner upon:

(a) Approval of an application to the Commissioner;

(b) Payment of the proper license fee;

(c) Compliance with all applicable Federal, State, and local government laws and regulations.

(2) A farm Winery license shall authorize the farm Winery to operate a tasting room on the premises of the Winery and to sell its products at retail at the Winery.

(3) Farm Winery Licensees may be licensed to sell their products at wholesale or retail in accordance with Regulations 560-2-10-.02 and 560-2-10-.03.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.02 Farm Winery Retail Sales in Tasting
Rooms - Farm Wineries.**

(1) Farm Wineries may, upon approval of the Commissioner, sell Wine in closed Packages at retail for consumption off the premises in tasting rooms, exclusively owned and operated by the winery, at no more than five (5) locations other than the premises of the farm Winery.

(2) All other locations must be independently licensed as a Retailer for the sale of Wine as provided by this Title and these regulations.

Authority O.C.G.A. §§ 3-2-2, 3-6-21.1.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

560-2-10-.03 Farm Winery as Wholesaler - Farm Wineries.

(1) A farm winery may only be licensed as a Wholesaler after receiving written notice from a licensed Wholesaler that the Wholesaler is rejecting the winery's offer to sell its Wine.

(a) The offer and the rejection shall be in writing on company letterhead;

(b) The letters shall be submitted along with the winery's application for a Wholesaler license.

(2) Upon application to the Commissioner pursuant to Regulation 560-2-10-.01 a farm Winery may be issued a Wine Wholesaler license provided that:

(a) The application shall be in the same name as that of the farm Winery;

(b) The license fee is paid;

(c) The Georgia Wine Beverage Excise Tax value of such wholesale sales over a forty-five (45) day period exceeds \$5,000.00;

(d) A surety bond in an amount equal to the tax value in excess of \$5,000.00 has been provided.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.04 Records of Produce; Affidavit for
Georgia Products - Farm Wineries.**

(1) Licensed farm Wineries shall maintain a record of all produce grown on the licensed premises for use in the production of Wine, showing:

- (a) The date of harvest;
- (b) Quantity by weight; and
- (c) Definition of produce by type.

(2) Licensed farm Wineries shall maintain a record of all berries, fruits, grapes, or bulk Wines received on the licensed premises for use in the production of Wine, showing the date of receipt, quantity, description, and the name and address of the person from whom received.

(3) Where the licensed farm Winery claims that the berries, fruits or grapes are Georgia grown products, the records shall include an affidavit of the person from whom the berries, fruits or grapes were received, stating that they are in fact Georgia grown products.

(a) Where commercial invoices, bills of lading or prescribed forms contain the required information, a separate record will not be required.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.05 Wine In Bulk; Separation of Wine -
Farm Wineries.**

(1) Farm Wineries are authorized to sell, deliver, and ship Wine in bulk to other farm Winery Licensees inside Georgia and are further authorized to acquire and receive deliveries and shipments of Wine made within Georgia by farm Winery Licensees inside Georgia.

(2) Wines contained or stored in bulk shall be identified as such and include:

(a) The origin of the berries, fruits or grapes used in the production of Wine;

(b) The percentage of the bulk Wine made from Georgia grown berries, fruits or grapes.

(3) Dessert and table Wines shall be stored separately.

(4) Table Wines produced from at least forty percent (40%) Georgia grown berries, fruits, or grapes shall be stored separately from table Wines produced from less than forty percent (40%) Georgia grown berries, fruits, or grapes.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-10
FARM WINERIES**

**560-2-10-.06 Monthly Reports of Production -
Farm Wineries.**

(1) Licensed farm Wineries shall file a monthly report of production with the Commissioner on such forms as the Commissioner may prescribe.

(2) Exact copies of each report sent to the United States Treasury and any other such documents that the Commissioner may require shall be attached to the monthly report submitted to the Department.

Authority: O.C.G.A. §§ 3-2-2, 3-6-21.1.